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November 11, 1999

Assistant Commissioner for Patents
Box Patent Application
Washington, D.C. 20231

Re: MICRODERMABRASION DEVICE
Docket No. 032-26-001

Sir:

Transmitted herewith for filing under 35 U.S.C. 111 and 37 CFR 1.53 is the patent application of STEPHEN H. WALDRON entitled MICRODERMABRASION DEVICE.

Enclosed are:

- 14 pages of written description, claims and abstract.
- 4 sheets of drawings plus 2 copies.
- An Assignment of the invention to ALTAIR INSTRUMENTS INC..
- Executed Declaration and Power of Attorney.
- Small Entity Statement

The filing and recording fees have been calculated as shown below:

Basic Fee				\$380.00
Total Claims	(16 - 20)	x	\$9.00 =	0.00
Independent Claims	(2 - 3)	x	\$39.00 =	0.00
Assignment Recording Fee				40.00
Total Fee:				\$420.00

Our Check No. 14153 for \$420.00 to cover the filing and recording fees is enclosed. We authorize the Commissioner to charge (1) payment of any additional filing fees required under 37 CFR §1.16, (2) payment of any patent application processing fees under 37 CFR §1.17 associated with this communication, or (3) payment of any fees that occur during the pendency of this application (and to credit any overpayment) to Deposit Account No. 11-1580. We enclose a duplicate copy of this sheet.

Very truly yours,
KOPPEL & JACOBS

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